CHART 2 -- Recurring and Nonrecurring Costs

COMPARABLE DS3 SERVICE COST ANALYSIS INSIDE CENTRAL OFFICE BY TRP FUNCTION

BELLSOUTH TELECOMMUNICATIONS, INC. Total Nonrecurring Recurring Recurring Total Nonrecurring **FUNCTIONS** FIT Administrative Maintenance Recurring Depreciation Cost of Money Nonrecurring Rate Charges Rate No. of Units Charges Direct Costs (rate * unit) Direct Costs (rate * unit) 0 Q X N R 65 DS3 Cross-Conn. -rec 66 DS3 Sw. Trans. Loc, Chan, CO Located Eq. \$1,893.41 \$1,079.96 \$477.62 \$471.37 \$238.97 \$4,161.33 \$2,100.00 609 \$1,278,900.00 \$Ad Valorem Tax* \$172.90 69 70 609 \$1,278,900.00 71 DS3 Cross-Conn. -rec total \$1,893,41 \$1,079.96 \$477.62 \$471.37 \$238.97 \$4,334.23 \$2,100,00 \$0.00

73	OSS Cross-Connnrc*		Ĺ	(ĺ	í	Í		ĺ		Ĺ	
74	DS3 Sw. Tran. Loc. Channel First				\$1,164.73			\$870.50	29		\$1,164.73		
75	Additional				\$0.00			\$427.88	2		\$0.00	\$427.88	\$855.76
76													
77													
78													
79	DS3 Cross-Connnrc total*	\$0.00	\$0.00	\$0.00	\$1,164.73	\$0.00	\$0.00		31	\$0.00			\$26,100.26
ິດດັ													

								 		<u> </u>	<u> </u>	
87	DS3 Maintenance & Repair -rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00			\$0.00
86												
85												
84							<u> </u>					
83												
82												
81	DSS Maintenance & Repair -rec											

- 50											
89	DS3 Maintenance & Repair -nrc										
90											
91											
92	2										
93	NF CONTRACTOR CONTRACT				[1			
94	· •	1						T			
95	DS3 Maintenance & Repair -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00
96)							 		 ***************************************	

99										
100										
101										
102										
103 DS3 Technician Training -rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00
104							 			
104 105 DS3 Technicien Training -nrc									I	
104 105 DS3 Technician Training -nrc 106										
105 DS3 Technician Training -nrc										

108								I	I			
109												
110												
111	DS3 Technician Training -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	i _	1	\$0.00
111	DS3 Technician Training -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00			\$0.00
111	USS Technician Training -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00			\$0.00

Note: If M - Q do not apply, fill in R and explain in attachment what the amount in R includes. See Chart 2, Attachment 1

CHART 2, ATTACHMENT 1 COMPARABLE DS3 SERVICE COST ANALYSIS INSIDE CENTRAL OFFICE

ANNUAL COST FACTORS, COLS, G thru L

BellSouth maintains annual cost factors by USOA Field Reporting Codes. This makes providing the annual costs by rate element impossible. Please see Exhibit 3C for the annual cost factors for DS3 Switched Transport Local Channel.

Additionally, there is no provision on Chart 1 or 2 for an Ad Valorem Tax category. Those costs are included in the total on Line 67 in column R

BellSouth has not developed costs for the DS3 Switched Transport Local Channel, since it was filed as an offering in the Local Transport Restructure and cost support was not required. Therefore, the investments and cost for LightGate® Service 1 Month-to-Month, a single DS3, are used to support the DS3 transport Local Channel in Exhibit 2. The LightGate® 1 investments and costs were filed in BellSouth Transmittal No. 53, July 31, 1992.

The LightGate® 1 Local Channel cost was developed by applying state specific annual cost factors to weighted state specific investments and then adding to determine a regional cost. Additionally, nonreusable plant was identified in the LightGate® 1 cost study. A one-year annual cost factor was used to calculate the month-to-month contract plan monthly costs for the nonreusable plant and the average service life annual cost factors were used to calculate the reusable plant monthly cost.

SFIT, COL O

The Federal Income Tax Expense also includes State Tax Allocations.

This column includes Federal Tax Account 7220.0000 and State and Local Income Tax Account 7230.1000.

NONRECURRING COSTS

The nonrecurring costs and rates are not divided between inside and outside the central office. The nonrecurring costs and rates are for provisioning the circuit point-to-point, central office end to customer premises end.

Therefore, the same nonrecurring costs and rates are included on both the inside and the outside charts.

CHART 1 - - Investment and ACF Data

COMPARABLE DS1 SERVICE COST ANALYSIS OUTSIDE CENTRAL OFFICE BY TRP FUNCTIONS

BELLSOUTH TELECOMMUNICATIONS, INC.

INVESTMENT 2 INVESTMENT 3 INVESTMENT 4 INVESTMENT 5 Building TOTAL TOTAL Depreciation | Cost of Money Administrative Maintenance Building Circuit Equip. Fiber Conduit Land INVESTMENT ACF ACF ACF ACF ACF С В G DS1 Provisioning - rec 7 DS1 Provisioning - rec Total 9 DS1 Provisioning - nrc 15 DS1 Provisioning - nrc total 17 DS1 Entrance - rec 21 23 DS1 Entrance - rec total 25 DS1 Entrance - nrc 28 31 DS1 Entrance - nrc total 33 DS1 Termination - rec 39 DS1 Termination - rec total 41 DS1 Termination - nrc 47 DS1 Termination - nrc total 49 DS1 Equipment Installation -rec 51 55 DS1 Equipment Installation -rec total 57 DS1 Equipment installation -nrc 59 61 63 DS1 Equipment Installation -nrc total

CHART 1 - - Investment and ACF Date

COMPARABLE DS1 SERVICE COST ANALYSIS OUTSIDE CENTRAL OFFICE BY TRP FUNCTIONS

BELLSOUTH TELECOMMUNICATIONS, INC. INVESTMENT INVESTMENT 2 INVESTMENT 3 INVESTMENT 4 INVESTMENT 5 TOTAL TOTAL Depreciation | Cost of Money Administrative | Maintenance **FUNCTIONS** Circuit Equip. Fiber Conduit Land Building INVESTMENT ACF ACF ACF ACF 65 DS1 Cross-Conn. -rec Outside CO Located Equipment
DS1 Local Channel \$1,295.85 \$82.14 \$3.02 \$60.23 \$325.89 \$2,152.86 67 68 69 70 71 DS1 Cross-Conn. -rec total \$1,295.85 \$325.89 \$82.14 \$3.02 \$60.23 \$2,152.86 72 73 DS1 Cross-Conn. -nrc 74 76 77 78 79 DS1 Cross-Conn. -nrc total 80 81 DS1 Maintenance & Repair -rec 82 83 84 85 86 87 DS1 Maintenance & Repair -rec total 89 DS1 Maintenance & Repair -nrc 91 92 93 94 95 DS1 Maintenance & Repair -nrc total 97 DS1 Technician Training -rec 99 100 101 102 103 DS1 Technician Training -rec total 105 DS1 Technician Training -nrc 106 107 108 109 110 111 DS1 Technician Training -nrc total

Note: If A - E do not apply, fill in F and explain in attachment what is included in F. See Chart 1, Attachment 1.

CHART 1, ATTACHMENT 1 COMPARABLE DS1 SERVICE COST ANALYSIS OUTSIDE CENTRAL OFFICE

CIRCUIT EQUIPMENT, COL A

The following detail is summarized in column A:

Circuit Investment	Acct	Description
\$527.43	257C	Circuit Equipment - Digital Pair Gain Lightwave terminal, fiber optic splicing terminal, DSX-1 cross-connect panel, 3/1 multiplexer, DSX-3 cross-connect panel
\$768.42	357C	Circuit Equipment - Other Digital Lightwave terminal, fiber optic splicing terminal, DSX-1 cross-connect panel, 3/1 multiplexer, DSX-3 cross-connect panel
\$1,295.85		Total summarized in Circuit Investment

FIBER INVESTMENT, COL B

The following detail is summarized in column B:

Fiber Investment	Acct	Description
\$22.36	812C	Building Entrance Cable - Fiber Optical Fiber cable that either enters a building or terminates on the outside of a building in order to provide access service to that building
\$62.96	822C	Aerial Cable - Fiber Aerial optical fiber cable and other associated equipment
\$128.41	845C	Buried Cable - Fiber Optical fiber cable and other associated equipment that is buried in the ground
\$112.16	85C	Underground Cable - Fiber Optical fiber cable and other associated material placed in underground conduit
\$325.89		Total summarized in Fiber Investment

CHART 1, ATTACHMENT 1 COMPARABLE DS1 SERVICE COST ANALYSIS OUTSIDE CENTRAL OFFICE

TOTAL INVESTMENT, COLF

The following detail is summarized in column F in addition to the total investments listed in columns A thru E:

Total	A	Description
Investment	Acct	Description
\$108.98	758C	Subscriber Pair Gain Equipment Lightwave terminal, fiber optic splicing terminal, DSX-1 cross- connect panel, 3/1 multiplexer, DSX-3 cross-connect panel, located at the customer's premises and dedicated to one customer
\$23.07	1C	Poles Poles, crossarms, guys and other material used in constructing pole lines
\$22.36	12C	Building Entrance Cable - Metallic Metallic conductor cable that either enters a building or terminated on the outside of a building in order to provide access service to that building
\$80.32	22C	Aerial Cable - Metallic Aerial metallic conductor cable and other associated equipment
\$116.44	45C	Buried Cable - Metallic Metallic conductor cable and other associated equipment that is buried in the ground
\$34.56	5C	Underground Cable - Metallic Metallic conductor cable and other associated material placed in underground conduit
\$385.73		Total Other Categories Included in Total Investment Column F

ANNUAL COST FACTORS, COLS, G thru L

BellSouth maintains annual cost factors by USOA Field Reporting Codes. This makes providing the annual cost factors by rate element impossible. Please see Exhibit 3B for the annual cost factors for DS1 Local Channel.

CHART 2 -- Recurring and Nonrecurring Costs

COMPARABLE DS1 SERVICE COST ANALYSIS OUTSIDE CENTRAL OFFICE BY TRP FUNCTION

BELLSOUTH TELECOMMUNICATIONS, INC.

FUNCTIONS	\$ Depreciation	\$ Cost of Money	FIT	\$ Administrative	\$ Maintenance	Total Recurring Direct Costs	Recurring Rate	No. of Units	Recurring Charges (rate * unit)	Total Nonrecurring Direct Costs	Nonrecurring Rate	Nonrecurrir Charges (rate * unit
S1 Provisioning - rec	M	N	<u> </u>	Р	Q	R	S		u	V	w	X
701 1 10 maying - 100												
	_	<u> </u>		····								
DS1 Provisioning - rec Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$(
031 Provisioning - nrc				<u> </u>		1		T	1		I	
49 800		 										
All Property Control of the Control												
0\$1 Provisioning - nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		\$
DS1 Entrance - rec	7			1	,			7	7		1	
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								<u> </u>				
DS1 Entrance - rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		s
	1 40.00	1 20.001	40.00		40.00	40.00	200	<u> </u>	1 75:55		<u> </u>	1
DS1 Entrance - nrc												
												
		++		ļ <u>.</u>					 -			-
DS1 Entrance - nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		<u> 1</u>	\$0.00	L	L	\$
DS1 Termination - rec									T		T.	
	-										 	
43000												
	-	 					<u> </u>		 		 	
DS1 Termination - rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$
DS1 Termination - nrc	T	T T		I	1	1	I	Т	1	Τ	T	Τ
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DS1 Termination - nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		N SAA I LANGE SE	\$0.00		 	5
DO4 Facility and tradellisting and	- 			1			1		T		T	1
DS1 Equipment Installation -rec	20 cg ==			 		 		<u> </u>	+	 		-
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	+					1		<u> </u>				
DS1 Equipment installation -rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			-3
	30.00	30.00	\$0.00	30.00		, 30.00	L	4	30.00		1	1 3
DS1 Equipment Installation -nrc									ļ			
						<u> </u>						
							ļ	ļ	-			ļ — — —
							<u> </u>	1		<u> </u>	1	
DS1 Equipment installation -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			<u> </u>

CHART 2 - - Recurring and Nonrecurring Costs

COMPARABLE DS1 SERVICE COST ANALYSIS OUTSIDE CENTRAL OFFICE BY TRP FUNCTION

BELLSOUTH TELECOMMUNICATIONS, INC. Total Recurring Total Nonrecurring Nonrecurring Recurring **FUNCTIONS** Depreciation Cost of Money FIT Administrative Maintenance Recurring Rate No. of Units Cheroes Nonrecurring Rate Charges Direct Costs (rate * unit) **Direct Costs** (rate * unit) 0 u W Х V 65 DS1 Cross-Conn. -rec \$219.68 \$33.87 \$596.86 \$140.00 134 DS1 Loc. Channel Equip. Located O/S CO \$185.70 \$81.55 \$76.06 \$18,760.00 67 \$Ad Valorem Tax® \$26.05 68 69 71 DS1 Cross-Conn. -rec total \$219.68 \$185.70 \$81.55 \$76.06 \$33.87 \$622.91 \$140.00 134 \$18,760.00 73 DS1 Cross-Conn. -nrc \$845.67 \$845.67 \$866.97 \$45,082.44 DS1 Local Channel Additional \$375.52 \$375.52 \$486.83 \$2,434.15 75 76 \$0.00 \$0.00 \$0.00 \$1,353.80 \$47.516.59 79 DS1 Cross-Conn. -nrc total \$0.00 \$0.00 \$1,221.19 \$0.00 57 \$1,221.19 81 DS1 Maintenance & Repair -rec 83 84 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 87 DS1 Maintenance & Repair -rec total \$0.00 89 DS1 Maintenance & Repair -nro 91 92 95 DS1 Maintenance & Repair -nrc total \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 97 DS1 Technician Training -rec 99 100 101 102 103 DS1 Technician Training -rec total \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 104 105 DS1 Technician Training -nrc 106 107 109 110 111 DS1 Technician Training -nrc total \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00

Note: If M - Q do not apply, fill in R and explain in attachment what the amount in R includes. SEE CHART 2, ATTACHMENT 1

CHART 2, ATTACHMENT 1 COMPARABLE DS1 SERVICE COST ANALYSIS OUTSIDE CENTRAL OFFICE

ANNUAL COSTS, COLS, M thru R

BellSouth maintains annual costs factors by USOA Field Reporting Codes. This makes providing the annual costs by rate element impossible. Please see Exhibit 3B for the annual cost factors for DS1 Local Channel.

Additionally, there is no provision on Chart 1 or Chart 2 for an Ad Valorem Tax category. Those costs are included in the total on Line 67 in column R

\$ FIT. COL O

The Federal Income Tax Expense also includes State Tax Allocations.

This column includes Federal Tax Account 7220.2000 and State and Local Income Tax Account 7230.1000.

NONRECURRING COSTS

The nonrecurring costs and rates are not divided between inside and outside the central office. The nonrecurring costs and rates are for provisioning the circuit point-to-point, central office end to customer premises end.

Therefore, the same nonrecurring costs and rates are included on both the inside and outside charts.

CHART 1 - - Investment and ACF Date

COMPARABLE DS3 SERVICE COST ANALYSIS OUTSIDE CENTRAL OFFICE BY TRP FUNCTIONS

BELLSOUTH TELECOMMUNICATIONS, INC. INVESTMENT INVESTMENT 2 INVESTMENT 3 INVESTMENT 4 INVESTMENT 5 Depreciation | Cost of Money Administrative Maintenance TOTAL **FUNCTIONS** INVESTMENT ACF Circuit Equip. Building ACF Fiber Conduit Land ACF C 1 DS3 Provisioning - rec 7 DS3 Provisioning - rec Total 9 DS3 Provisioning - nrc 13 14 15 DS3 Provisioning - nrc total 17 DS3 Entrance - rec 20 21 22 23 DS3 Entrance - rec total 25 DS3 Entrance - nrc 27 28 29 30 31 DS3 Entrance - nrc total 33 DS3 Termination - rec 34 35 36 37 38 39 DS3 Termination - rec total 41 DS3 Termination - nrc 43 45 47 DS3 Termination - nrc total 49 DS3 Equipment Installation -rec 50 51 52 53 54 55 DS3 Equipment Installation -rec total 56 57 DS3 Equipment Installation -nrc 58 59 60 61 62 63 DS3 Equipment Installation -nrc total

CHART 1 -- Investment and ACF Data

COMPARABLE DS3 SERVICE COST ANALYSIS OUTSIDE CENTRAL OFFICE BY TRP FUNCTIONS

BELLSOUTH TELECOMMUNICATIONS, INC. INVESTMENT | INVESTMENT 2 | INVESTMENT 3 | INVESTMENT 4 | INVESTMENT 5 TOTAL TOTAL Depreciation Cost of Money FIT Administrative Maintenance **FUNCTIONS** Circuit Equip. INVESTMENT ACF ACF ACF ACF ACF Fiber Conduit Land Building С D Ε 65 DS3 Cross-Conn. -rec Equipment Located Outside CO DS3 Switched Transport Local Channel \$19,544.39 \$11,297.16 \$4,412.45 \$35,299.34 68 69 70 \$19,544.39 \$11,297,16 \$0.00 \$0.00 \$35,299.34 71 DS3 Cross-Conn. -rec total \$4,412.45 73 DS3 Cross-Conn. -nrc 74 75 76 77 78 79 DS3 Cross-Conn. -nrc total 81 DS3 Maintenance & Repair -rec 82 83 84 85 86 87 DS3 Maintenance & Repair -rec total 89 DS3 Maintenance & Repair -nrc 90 91 92 93 95 DS3 Maintenance & Repair -nrc total 97 DSS Technician Training -rec 98 99 100 101 102 103 DS3 Technician Training -rec total 105 DS3 Technician Training -nrc 106 107 108 109 110 111 DSS Technician Training -nrc total

Note: If A - E do not apply, fill in F and explain in attachment what is included in F. See Chart 1, Attachment 1

CHART 1, ATTACHMENT 1 COMPARABLE DS3 SERVICE COST ANALYSIS OUTSIDE CENTRAL OFFICE

TOTAL INVESTMENT, COLF

This column includes the following category not specified in columns A thru E:

l otal Investment	Acct	Description
\$45.34	1C	Poles Poles, crossarms, guys and other material used in constructing pole lines

ANNUAL COST FACTORS, COLS, G thru L

BellSouth maintains annual cost factors by USOA Field Reporting Codes. This makes providing the annual cost factors by rate element impossible. Please see Exhibit 3C for the annual cost factors for DS3 Switched Transport Local Channel.

BellSouth has not developed costs for the DS3 Switched Transport Local Channel, since it was filed as an offering in the Local Transport Restructure and cost support was not required. Therefore, the investments and cost for LightGate® Service 1 Month-to-Month, a single DS3, are used to support the DS3 transport Local Channel in Exhibit 2. The LightGate® 1 investments and costs were filed in BellSouth Transmittal No. 53, July 31, 1992

The LightGate® 1 Local Channel cost was developed by applying state specific annual cost factors to weighted state specific investments and then adding to determine a regional cost. Additionally, nonreusable plant was identified in the LightGate® 1 cost study. A one-year annual cost factor was used to calculate the month-to-month contract plan monthly costs for the nonreusable plant and the average service life annual cost factors were used to calculate the reusable plant monthly cost.

CHART 2 - - Recurring and Nonrecurring Costs

COMPARABLE DS3 SERVICE COST ANALYSIS OUTSIDE CENTRAL OFFICE BY TRP FUNCTION

BELLSOUTH TELECOMMUNICATIONS, INC. Total Recurring Recurring Total Nonrecurring Nonrecurring **FUNCTIONS** Depreciation Cost of Money FIT Administrative Maintenance Recurring Rate No. of Units Charges Nonrecurring Rate Charges Direct Costs **Direct Costs** (rate * unit) (rate * unit) x 0 1 DS3 Provisioning - rec DS3 Provisioning - rec Total \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 9 DS3 Provisioning - nrc 12 13 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 15 DS3 Provisioning - nrc total \$0.00 \$0.00 \$0.00 17 DS3 Entrance - rec 19 20 21 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 23 DS3 Entrance - rec total 25 DS3 Entrance - nrc 26 27 28 29 30 \$0.00 \$0.00 \$0.00 \$0.00 31 DSS Entrance - nro total \$0.00 \$0.00 \$0.00 \$0.00 33 DS3 Termination - rec 35 37 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 39 DS3 Termination - rec total \$0.00 \$0.00 41 DS3 Termination - nrc 43 45 47 DS3 Termination - nrc total \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 49 DS3 Equipment Installation -rec 51 55 DS3 Equipment installation -rec total \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 57 DS3 Equipment Installation -nrc 59 60 62 \$0.00 \$0.00 \$0.00 \$0.00 63 DS3 Equipment Installation -nrc total \$0.00 \$0.00 \$0.00 \$0.00

CHART 2 - - Recurring and Nonrecurring Costs

COMPARABLE DS3 SERVICE COST ANALYSIS OUTSIDE CENTRAL OFFICE BY TRP FUNCTION

BELLSOUTH TELECOMMUNICATIONS, INC. Total Recurring Total Nonrecurring Nonrecurring Recurring **FUNCTIONS** FIT Depreciation | Cost of Money Administrative Maintenance Recurring Rate No. of Units Charges Nonrecurring Rate Charges

PONCTIONS	Бергесиви	COST OF MOTHY	FII	ACTIVITIES OF SELVE		Direct Costs	rate.	NO. OI UIROS	(nate * unit)	Direct Costs	rease	(rate * unit)
	M	N	0	Р	Q	R	S	T	U	٧	W	X
OSS Cross-Connrec												
DS3 Sw. Trans. Loc. Chan CO Located Eq.	\$8,597.91	\$3,236.26	\$1,408.62	\$1,284.90	\$245.39	\$14,773.08	\$2,100.00	609	\$1,278,900.00			
\$Ad Valorem Tax						\$441.24						
								ļ				
		 						 	ļ	L		
053 Cross-Connrec total	\$8,597.91	\$3,236.26	\$1,408.62	\$1,284.90	\$245.39	\$15,214.32	\$2,100.00	609	\$1,278,900.00			\$0.00
083 Cross-Connnrc		1 7		г	1			T	r			
DS3 SW, Tran. Loc. Channel First				\$1,164.73				29	-	\$1,164.73	\$870.50	\$25,244.50
Additional		 		\$0.00				2		\$0.00	\$427.88	\$855.76
		 		40.00					 	\$0.00	J-127.00	4035.70
The second secon												
		100										
DS3 Cross-Connnrc total	\$0.00	\$0.00	\$0.00	\$1,164.73	\$0.00	\$0.00		31	\$0.00			\$26,100.26
093 Maintenance & Repair -rec		T		1	1			T	Γ	T		
		† · · · · · †						<u> </u>	<u> </u>			
				1								
- Free Mr. D. War and Co. C.												
DS3 Maintenance & Repair -rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
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DS3 Maintenance & Repair -nrc		ļ		L				<u> </u>				
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				ļ						L		
		ļ			ļ			+	 			
DS3 Maintenance & Repair -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		 	\$0.00		···	\$0.0
DOS MERIENIE DE E PROPER TRO DOS	30.00	\$0.00	30.00	\$0.00	30.00	\$0.00	<u> </u>		1 30.00	<u> </u>		30.0
DS3 Technician Training -rec	T	T		1	T			T	T			
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								†				
		1							1			
	_								1			
DS3 Technician Training -rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	training a second		\$0.00			\$0.0
DS3 Technician Training -nrc				<u> </u>					<u> </u>			
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Nos Tarbalan Tarbalan and Add	\$0.00	1 000	\$0.00	40.00		*0.00		 	\$0.00			\$0.0
DS3 Technician Training -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	i		\$0.00	l		\$0.0

Note: If M - Q do not apply, fill in R and explain in attachment what the amount in R includes. See Chart 2, Attachment 1

CHART 2, ATTACHMENT 1 COMPARABLE DS3 SERVICE COST ANALYSIS OUTSIDE CENTRAL OFFICE

ANNUAL COST FACTORS, COLS, G thru L

BellSouth maintains annual cost factors by USOA Field Reporting Codes. This makes providing the annual cost factors by rate element impossible. Please see Exhibit 3C for the annual cost factors for DS3 Switched Transport Local Channel.

Additionally, there is no provision on Chart 1 or Chart 2 for an Ad Valorem Tax category. Those costs are included in the total on Line 67 in column R.

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SFIT. COL O

The Federal Income Tax Expense also includes State Tax Allocations.
This column includes Federal Tax Account 7220,0000 and State and Local Income Tax Account 7230,1000.

NONRECURRING COSTS

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Therefore, the same nonrecurring costs and rates are included on both the inside and outside charts.

TRP FORMS

DS1 Entrance Function

Recurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #
	CABLE SUPPORT STRUCTURE	FLOOR SPACE - (PER SQ. FT.)	PLOOR SPACE - (PER AMPERE)	
TOTAL INVESTMENT: List Plant & Equip.	\$490.57	\$136.66	\$126.87	
Circuit Reniperant - 2232 - Dep. Life - 10.1	\$480.39	N/A		
Land - 2111 - Dep. Life - Net Applicable	\$0.71	\$2.75	\$0.18	
Building - 2121 - Day. Life - 44.7	\$9.47	\$133.91	\$2.45	
Control Office Squipment - 2212 - Days Life - 13.9	N/A N/A	N/A N/A		
Central Office Symposis - 2211 - Dep. Life - 16.8 List: Name - Pt. 32 Acct No Dep. Life	le NVA	PVA	₹02.12	-
List: Name - Pt. 32 Acct No Dep. Life	\$			
List: Name - Pt. 32 Acct No Dep. Life	\$			
List: Name - Pt. 32 Acct No Dep. Life	\$		Š	
List: Name - Pt. 32 Acct No Dep. Life	Š		\$	\$
List: Name - Pt. 32 Acct No Dep. Life	Š	\$	\$	\$
List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
List: Name - Pt. 32 Acct No Dep. Life	5	5	\$	\$
List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
List: Name - Pt. 32 Acct No Dep. Life	17	\$	5	5
List: Name - Pt. 32 Acct No Dep. Life	\$	5	3	2
List: Name - Pt. 32 Acct No Dep. Life	\$	3		3
List; Name - Pt. 32 Acct No Dep. Life	\$	3	342.50	<u>}</u>
DEPRECIATION EXPENSE	\$54.00 \$38.11	\$3.47 \$15.63	\$11.57 \$9.91	
COST OF MONEY (\$ Amount)		13.89%	12.09%	<u>• </u>
COST OF MONEY (Percentage) FEDERAL INCOME TAX - 7220,2000	12.15% \$14.37	\$5.92	\$3.73	ė
STATE AND LOCAL INCOME TAX - 7220.2000		\$1.04	\$0.66	
OTHER TAX: List Taxes - 7240.0000	\$5.88	\$1.63	\$1.52	
List: Property Tax - 7240.1100	\$5.54	\$1.54	\$1.43	
List: Capital Stock Tax - 7240,3000	\$0.29	\$0.08	\$0.08	
List: Other Tax - 7240.9000	\$0.05	\$0.01	\$0.01	
List:	\$	\$	\$	Š
List:	\$	\$	\$	\$
! List:	\$	\$	\$	\$
MAINTENANCE EXPENSE	\$3.92	\$0.20	\$3.73	\$
ADMIN and OTHER EXPENSE: List Expense	\$18.08	\$5.04	\$4.68	
Admin - XXXX - (Secondary Inv)	\$8.95	\$2.49	\$2.32	
Admin - 6115	\$0.02	\$0.01	\$0.01	
Admin - 6122	\$0.07	\$0.02	\$0.02	
Admin - 6123	\$0.50	\$0.14	\$0.13	
Admin - 6124 Admin - 6532	\$1.93	\$0.54	\$0.50	
Admin - 6532 Admin - 6535	\$0.00 \$1.15	\$0.00 \$0.32	\$0.00 \$0.30	
Admin - 6535 Admin - 6540	\$1.15 \$0.16	\$0.32 \$0.04	\$0.04 \$0.04	
Admin - 6611	\$0.00	\$0.00	\$0.00	
Admin - 6612	\$0.00	\$0.00	\$0.00	
Admin - 6613	\$0.00	\$0.00	\$0.00	
Admin - 6623	\$3.65	\$1.02	\$0.94	
Admin - 6711	\$0.00	\$0.00	\$0.00	
Admin - 6712	\$0.00	\$0.00	\$0.00	
Admin - 6721	\$0.83	\$0.23	\$0.21	
Admin - 6722	\$0.00	\$0.00	\$0.00	
Admin - 6723	\$0.00	\$0.00	\$0.00	
Admin - 6724	\$0.82	\$0.23	\$0.21	
Admin - 6725	\$0.00	\$0.00	\$0.00	
Admin - 6726	\$0.00	\$0.00		
Admin - 6727	\$0.00	\$0.00		
Admin - 6728	\$0.00	\$0.00 \$32.93	\$0.00	
ANNUAL COST PER UNIT MONTHLY COST PER UNIT	\$136.89		\$35.80 \$2.00	
MONTHLY COST PER UNIT	\$11.41 \$13.35	\$2.74 \$3.20	\$2.98 \$3.48	
UNIT OF MEASUREMENT	→13.35	\$3.20	33.48	
	i		i i	
	Par Cable Support Structure	Por Saugra Foot	Per Amnere	
	Per Cable Support Structure 1.42	Per Square Foot 1.46	Per Ampere 1.41	

Notes:
(1) The Entrance Function includes the costs of conduit, vaulit, riser, and similar space required to connect the point of interconnection of the interconnector's and the LEC's networks to the point of interconnection, i.e., to the central office terminating equipment dedicated to the interconnector.
(2) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., cable placement per first and additional foot, cable splicing, etc.
(3) BellSouth disagrees with the calculation for Row 61. Row 61 is not the Ratio: Rate/Direct Cost because direct cost also includes Row 26 and Row 34, directly

assigned property, capital stock and other taxes and directly assigned administrative expenses respectively. Row 62 is the actual Ratio: Rate/Direct Cost

DS3 Entrance Function

Recurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #-
	CABLE SUPPORT STRUCTURE	FLOOR SPACE - (PER SQ. FT.)	FLOOR SPACE - (PER AMPERE)	
1 TOTAL INVESTMENT: List Plant & Equip.	\$490.57	\$136.66	\$126.87	
2 Cheek Reprisement - 2232 - Dep. Life - 10.1	\$480.39	N/A		
3 Land - 2211 - Dap. Life - Not Applicable	\$0.71	\$2.75		
4 Building - 2121 - Day. Life - 44.7	\$9.47	\$133.91	\$2.45	
5 Central Office Equipment - 2212 - Day. Life - 13.9	N/A N/A	N/A N/A		
6 Control Office Septement - 2211 - Day, Life - 10.8 7 List; Name - Pt. 32 Acct No Dep. Life	10/4	<u> </u>	\$62.12	Č
6 List; Name - Pt. 32 Acct No Dep. Life	is a second	\$	Š	Š
9 List; Name - Pt. 32 Acct No Dep. Life	Š	\$	Š	\$
0 List; Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
1 List: Name - Pt. 32 Acct No Dep. Life	\$	•	\$	\$
2 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
3 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
4 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
5 List; Name - Pt. 32 Acct No Dep. Life	3		3	3
6 List; Name - Pt. 32 Acct No Dep. Life 7 List; Name - Pt. 32 Acct No Dep. Life	\$		₹ €	}
8 List: Name - Pt. 32 Acct No Dep. Life	\$	<u> </u>	\$	
9 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	Š	\$
0 List; Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
1 DEPRECIATION EXPENSE	\$54.00	\$3.47	\$11.57	\$
2 COST OF MONEY (\$ Amount)	\$38.11	\$ 15.63	\$9.91	\$
3 COST OF MONEY (Percentage)	12.15%	13.89%	12.09%	
4 FEDERAL INCOME TAX - 7220,2000	\$14.37	\$5.92	\$3.73	
5 STATE AND LOCAL INCOME TAX - 7230.1000		\$1.04	\$0.66	
6 OTHER TAX: List Taxes - 7240,0000 7 List; Property Tax - 7240,1100	\$5.88 \$5.54	\$1.63 \$1.54	\$1.52 \$1.43	
8 List; Capital Stock Tax - 7240.3000	\$0.29	\$0.08	\$1.43 \$0.08	
9 List; Other Tax - 7240,9000	\$0.05	\$0.00 \$0.01	\$0.00 \$0.01	<u> </u>
0 List:	\$	\$	\$	3
1 List:	\$	\$	\$	\$
2 List:	\$	\$	\$	\$
3 MAINTENANCE EXPENSE	\$3.92	\$0.20	\$3.73	
ADMIN and OTHER EXPENSE: List Expense	\$18.08	\$5.04	\$4.68	
5 Admin - XXXX - (Secondary Inv)	\$8.95	\$2.49	\$2.32	
6 Admin - 6115 7 Admin - 6122	\$0.02 \$0.07	\$0.01	\$0.01	
8 Admin - 6123	\$0.50	\$0.02 \$0.14	\$0.02 \$0.13	
9 Admin - 6124	\$1.93	\$0.54	\$0.50	*
0 Admin - 6532	\$0.00	\$0.00	\$0.00	
1 Admin - 6535	\$1.15	\$0,32	\$0.30	
2 Admin - 6540	\$0.16	\$0.04	\$0.04	
3 Admin - 6611	\$0.00	\$0.00	\$0.00	
4 Admin - 6612	\$0.00	\$0.00	\$0.00	
5 Admin - 6613	\$0.00	\$0.00	\$0.00	
6 Admin - 6623 7 Admin - 6711	\$3.65	\$1,02 \$0.00	\$0.94 \$0.00	
7 Admin - 6711 3 Admin - 6712	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	
Admin - 6721	\$0.83	\$0.00 \$0.23	\$0.00 \$0.21	
Admin - 6722	\$0.00	\$0.23 \$0.00	\$0.21	
1 Admin - 6723	\$0.00	\$0.00	\$0.00	<u> </u>
2 Admin - 6724	\$0.82	\$0.23	\$0.21	
3 Admin - 6725	\$0.00	\$0.00	\$0.00	
4 Admin - 6726	\$0.00	\$0.00	\$0.00	
5 Admin - 6727	\$0.00	\$0.00	\$0.00	
Admin - 6728	\$0.00	\$0.00	\$0.00	
ANNUAL COST PER UNIT	\$136.89	\$32.93	\$35.80	
MONTHLY COST PER UNIT	\$11.41 \$12.25	\$2.74 \$2.20	\$2.98	
UNIT OF MEASUREMENT	\$13.35	\$3.20	\$3.48	·
	Per Cable Support Structure	Per Square Foot	Per Ampere	
RATIO: Rate / Direct Cost	1.42	1.46	1.41	
RATIO: Rate / Unit Cost	1.17	1.17	1.17	
		Secretary Commence of the Comm	1117	

Notes:

(1) The Entrance Function includes the costs of conduit, vault, riser, and similar space required to connect the point of interconnection of the interconnector's and the LEC's networks to the point of interconnection, i.e., to the central office terminating equipment dedicated to the interconnector.

(2) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., cable placement per first and additional foot, cable splicing, etc.

(3) BellSouth disagrees with the calculation for Row 61. Row 61 is not the Ratio: Rate/Direct Cost because direct cost also includes Row 26 and Row 34, directly assigned property, capital stock and other taxes and directly assigned administrative expenses respectively. Row 62 is the actual Ratio: Rate/Direct Cost

DS1 Equipment Installation Function

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #
	CABLE INSTALLATION CHARGE	SECURITY ESCORT	SECURITY ESCORT	
1 TOTAL INVESTMENT: List Plant & Equip.	\$	\$	\$	\$
2 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
3 List: Name - Pt. 32 Acct No Dep. Life	13	\$	\$	Š
4 List: Name - Pt. 32 Acct No Dep. Life	13	Š	\$	Š
5 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	·	Š
6 List: Name - Pt. 32 Acct No Dep. Life	te	•		\$
7 List: Name - Pt. 32 Acct No Dep. Life	12			3
		7		<u> </u>
8 List: Name - Pt. 32 Acct No Dep. Life		2		3
9 List: Name - Pt. 32 Acct No Dep. Life	3	3	3	<u> </u>
10 List: Name - Pt. 32 Acct No Dep. Life	3	3	•	<u> </u>
11 List: Name - Pt. 32 Acct No Dep. Life	12	3	5	3
12 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	5	\$
13 List: Name - Pt. 32 Acct No Dep. Life	\$	5	\$	5
14 List: Name - Pt. 32 Acct No Dep. Life	<u> \$</u>	\$	\$	\$
15 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
16 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
17 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
18 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
19 List: Name - Pt. 32 Acct No Dep. Life	S	\$	\$	\$
20 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	Š
21 DEPRECIATION EXPENSE	ŧ	i i	{	<u> </u>
22 COST OF MONEY (\$ Amount)	•	\$		
23 COST OF MONEY (Percentage)	*		<i>y</i>	<u> </u>
	7	70	70	
24 FEDERAL INCOME TAX	3	3	*	<u> </u>
25 STATE AND LOCAL INCOME TAX	3	3	<u> </u>	3
26 OTHER TAX: List Taxes	5	\$	\$	\$
27 List: Property Tax	<u> </u>	\$	<u>\$</u>	\$
28 List:	\$	\$	\$	\$
29 List:	\$	\$	\$	\$
30 List:	\$	\$	\$	\$
31 List:	\$	\$	\$	\$
32 List:	\$	\$	\$	\$
33 MAINTENANCE EXPENSE	3	\$	Š	\$
34 ADMIN and OTHER EXPENSE: List Expense	Š	\$	Š	Ś
LABOR, ACCOUNT 6232 4422	\$2,536.04	\$	ž .	Š
36 LABOR, ACCOUNT 6232; BASIC TIME	₹ 72,000.07	\$40.26	\$24.42	
LABOR, ACCOUNT 6232; OVERTIME	it	\$47.58	\$29.31	
38 LABOR, ACCOUNT 6232; OVERTIME	-	\$47.38 \$54.91		
		\$54.91	\$34.20	<u>}</u>
39 List: Name - Pt. 32 Acct No.	13	Management of the control of the con	5	<u> </u>
10 List: Name - Pt. 32 Acct No.	3	5	5	<u> </u>
List: Name - Pt. 32 Acct No.	<u> </u> \$		\$	\$
12 List: Name - Pt. 32 Acct No.	\$	\$	\$	\$
13 List: Name - Pt. 32 Acct No.	\$	\$	\$	\$
List: Name - Pt. 32 Acct No.	\$	\$	\$	\$
List: Name - Pt. 32 Acct No.	\$	\$	\$	\$
16 List: Name - Pt. 32 Acct No.	İS	S CONTRACTOR OF THE PROPERTY O	š	Š
7 List: Name - Pt. 32 Acct No.	İ			
8 List: Name - Pt. 32 Acct No.	İ		<u> </u>	
9 List: Name - Pt. 32 Acct No.	Ř			
Ust: Name - Pt. 32 Acct No.	ě	<u> </u>		
List: Name - Pt. 32 Acct No.	-		-	•
2 NONRECURRING COST PER UNIT	\$2,536.04			<u> </u>
3 NONRECURRING RATE PER UNIT	\$2,750.00	5	5	<u> </u>
4 UNIT OF MEASUREMENT		I		
	PER CABLE	PER 1/2 HOUR, PIRST	PER 1/2 HOUR, ADDITIONAL	
5 RATIO: Rate Per Unit / Direct Cost 6 RATIO: Rate Per Unit / Unit Cost	1.08	N/A	N/A	

Notes:
(1) The Equipment installation Function includes costs of installing and testing the central office equipment dedicated to the interconnector.
(2) Row 54: Unit of measurement is the unit on which the rate is being assessed, e.g., per DS1 arrangement, etc.

DS1 Cross-Connection Function

Recurring Rate

	_		Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
TOTAL NAVESTMENT Let Plant & Equip. \$247.50 \$1.344.64 \$3.1,344.6				DS1 - Local Champel		
TOTAL INVESTMENT LIEPIERIA EQUIP. \$247.60 \$1,346.64 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$			Cross-Connect per DS1	CO Lecated Sentement		
2 Company (220 Dec 10 - 1st \$242.46 \$1,265.66 \$ \$ \$ \$ \$ \$ \$ \$ \$] 1	TOTAL INVESTMENT: List Plant & Equip.			\$	\$
3 June 1911 Sp. Lin. Hot opposition 3 June 1911 Sp. Lin. Hot Specimen 3 June 1912 Sp. Lin. Hot Specimen 5 June 1912 Sp. Lin. Hot Specimen 5 June 1912 Sp. Lin. Hot Specimen 5 June 1912 Sp. Lin. Hot Specimen 5 Lin. Hot Name 1913 Sp. Lin. Lin. Lin. Lin. Lin. Lin. Lin. Lin	ı		\$242.46	\$1,295.86	\$	\$
Section Sect			\$0.36	\$3.02	\$	\$
S	4		\$4.78	\$60.23	\$	\$
Color Colo			\$	\$5.53	\$	\$
8 Litt Name - Pt 32 Acad No. Osp. Life \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			\$	\$	\$	\$
S	7	List; Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
S	8				\$	\$
10	8		Š	\$	\$	\$
12 Liet Name - Pr. 32 Acot No. Dep Life \$ \$ \$ \$ \$ \$ \$ \$ \$	10		\$	\$	\$	\$
Martin	11	List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
	12	List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
	13	List: Name - Pt. 32 Acct No Dep. Life	\$	\$	3	\$
S			Š	\$	\$	\$
Section Sect	15		Š	\$	\$	\$
Tele Martine PR 32 Acet No Dep. Life \$ \$ \$ \$ \$ \$ \$ \$ \$				\$	\$	\$
					\$	\$
Lett: Name - Pt. 32 Acct No Dep Life \$ \$ \$ \$ \$ \$ \$ \$ \$			\$	\$	\$	\$
Litt: Name - Pt 32 Acct No Dep. Life \$ \$ \$ \$			\$	\$	\$	\$
21 DEPRECIATION EXPENSE			\$	\$	\$	\$
22 COST OF MONEY (\$ Amount) \$19.23 \$107.14 \$ \$ 23 COST OF MONEY (\$ Amount) \$19.23 \$107.14 \$ 24 FEDERAL INCOME TAX - 7220.2000 \$7.25 \$ 25 STATE AND LOCAL INCOME TAX - 7220.2000 \$7.25 \$ 25 STATE AND LOCAL INCOME TAX - 7230.1000 \$1.28 \$ 26 OTHER TAX: List Taxee - 7240.0000 \$2.97 \$ 26 List: Capital Stock Tax - 7240.0000 \$2.97 \$ 28 List: Capital Stock Tax - 7240.3000 \$3.29 \$ 28 List: Capital Stock Tax - 7240.3000 \$0.15 \$ 29 List: Other Tax - 7240.900 \$0.2 \$ 20 List: Other Tax - 7240.900 \$0.2 \$ 20 List: S \$ 21 List: S \$ 21 List: S \$ 22 List: S \$ 23 List: S \$ 24 List: S \$ 25 List: S \$ 25 List: S \$ 26 OTHER TAX: List Expense \$0.02 \$ 27 List: S \$ 28 List: Other Tax - 7240.900 \$ 28 List: S \$ 29 List: S \$ 20 List: S \$ 20 List: S \$ 20 List: S \$ 21 List: S \$ 22 List: S \$ 23 List: S \$ 24 List: S \$ 25 List: S \$ 26 List: S \$ 27 List: S \$ 28 List: S \$ 29 List: S \$ 20 List: S \$ 20 List: S \$ 20 List: S \$ 21 List: S \$ 22 List: S \$ 23 List: S \$ 24 List: S \$ 25 List: S \$ 26 List: S \$ 27 List: S \$ 28 List: S \$ 29 List: S \$ 20 List: S \$ 20 List: S \$ 20 List: S \$ 20 List: S \$ 21 List: S \$ 22 List: S \$ 23 List: S \$ 24 List: S \$ 25 List: S \$ 26 List: S \$ 27 List: S \$ 28 List: S \$ 29 List: S \$ 20 List: S \$ 20 List: S \$ 20 List: S \$ 20 List: S \$ 20 List: S \$ 20 List: S \$ 20 List: S \$ 21 List: S \$ 22 List: S \$ 23 List: S \$ 24 List: S \$ 25 List: S \$ 26 List: Capital Stock Tax - 7240.900 \$ 28 List: Capital Stock Tax - 7240.900 \$ 29 List: Capital Stock Tax - 7240.900 \$ 20 List: S \$ 20 List: S \$ 20 List: S \$ 20 List: S \$ 21 List: S \$ 22 List: S \$ 23 List: S \$ 24 List: Capital Stock Tax - 7240.900 \$ 25 List: S \$ 25 List: S \$ 26 List: Capital Stock Tax - 7240.900 \$ 26 List: Capital Stock Tax - 7240.900 \$ 27 List: S \$ 28 List: Capital Stock Tax - 7240.900 \$ 28 List: Capital Stock Tax - 7240.900 \$ 29 List: Capital Stock Tax - 7240.900 \$ 20 List: S \$ 20 List: S \$ 20 List: Capital Stock Tax - 7240.900 \$ 20 List: Capital Stock Tax - 7240.900 \$ 20 List: Capital Stock Tax - 7240.900 \$ 20 List: Capital Stock Tax - 7240.900 \$ 20 List: Capital Stock Tax -	21		\$27.26	\$153.49	\$	\$
23 COST OF MONEY (Percentage) 12: 15% 12:28% % 4 FEDERAL INCOME TAX - 7220 2000 \$7:26 \$47:22 \$ \$ 5 STATE AND LOCAL INCOME TAX - 7230 1000 \$1:28 \$ 5 STATE AND LOCAL INCOME TAX - 7230 1000 \$2:20 \$ 5 STATE AND LOCAL INCOME TAX - 7230 1000 \$2:20 \$ 5 STATE AND LOCAL INCOME TAX - 7240 0000 \$2:20 \$ 7 Lest: Property Tex - 7240 0000 \$2:20 \$ 7 Lest: Property Tex - 7240 0000 \$3:20 \$ 7 Lest: Other Tax - 7240 0000 \$3:20 \$ 8 Lest: Other Tax - 7240 0000 \$3:20 \$ 8 Lest: Other Tax - 7240 0000 \$3:20 \$ 9 Lest: Other Tax - 7240 0000 \$ 9 Lest: Other Tax - 7240 0000 \$ 9 Lest: Other Tax - 7240 0000 \$ 9 Lest: Other Tax - 7240 0000 \$ 9 Lest: Other Tax - 7240 0000 \$ 9 Lest: Other Tax - 7240 0000 \$ 9 Lest: Other Tax - 7240 0000 \$ 9 Lest: Other Tax - 7240 0000 \$ 9 Lest: Other Tax - 7240 0000 \$ 9 Lest: Other Tax - 7240 0000 \$ 9 Lest: Other Tax - 7240 0000 \$ 9 Lest: Other Tax - 7240 00						\$
24 FEDERAL INCOME TAX - 7220 2000 \$7.26 \$47.22 \$ \$ STATE AND LOCAL INCOME TAX - 7230 1000 \$1.28 \$ \$ \$ 26 OTHER TAX: List Taxes - 7240 0000 \$2.97 \$16.52 \$ \$ 27 List: Topperty Tax - 7240 1000 \$2.90 \$ \$ \$ \$ 28 List: Capital Stock Tax - 7240 3000 \$0.15 \$ \$ \$ \$ 29 List: Other Tax - 7240 9000 \$0.15 \$ \$ \$ \$ \$ 29 List: Other Tax - 7240 9000 \$0.15 \$ \$ \$ \$ \$ 20 List: Other Tax - 7240 9000 \$0.15 \$ \$ \$ \$ \$ 20 List: Other Tax - 7240 9000 \$0.15 \$ \$ \$ \$ \$ 21 List: \$ \$ \$ \$ \$ \$ \$ \$ 22 List: Other Tax - 7240 9000 \$0.15 \$ \$ \$ \$ \$ 23 List: \$ \$ \$ \$ \$ \$ \$ \$ 24 List: \$ \$ \$ \$ \$ \$ \$ \$ 25 List: \$ \$ \$ \$ \$ \$ \$ \$ 26 List: Capital Stock Tax - 7240 9000 \$0.15 \$ \$ \$ \$ \$ 27 List: \$ \$ \$ \$ \$ \$ \$ \$ \$ 28 List: \$ \$ \$ \$ \$ \$ \$ \$ \$ 29 List: Other Tax - 7240 9000 \$0.15 \$ \$ \$ \$ \$ \$ 20 List: \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ 20 List: \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ 21 List: \$ \$ \$ \$ \$ \$ \$ \$ \$ 22 List: Other Tax - 7240 9000 \$0.15 \$ \$ \$ \$ \$ 23 List: \$ \$ \$ \$ \$ \$ \$ \$ \$ 24 List: \$ \$ \$ \$ \$ \$ \$ \$ \$ 25 List: \$ \$ \$ \$ \$ \$ \$ \$ \$ 26 List: Capital Stock Tax - 7240 9000 \$0.05 \$ \$ \$ \$ 27 List: \$ \$ \$ \$ \$ \$ \$ \$ \$ 28 List: \$ \$ \$ \$ \$ \$ \$ \$ \$ 29 List: Other Tax - 7240 9000 \$0.05 \$ \$ \$ \$ 20 List: Capital Stock Tax - 7240 9000 \$0.05 \$ \$ \$ 20 List: Other Tax - 7240 9000 \$0.05 \$ \$ \$ 21 List: \$ \$ \$ \$ \$ \$ \$ \$ 22 List: Other Tax - 7240 9000 \$0.05 \$ \$ \$ 23 List: \$ \$ \$ \$ \$ \$ \$ 24 Admin - 6112 \$ \$ \$ \$ \$ \$ \$ 25 Admin - 6122 \$ \$ \$ \$ \$ \$ \$ 26 Admin - 6124 \$ \$ \$ \$ \$ \$ \$ 27 Admin - 6124 \$ \$ \$ \$ \$ \$ \$ 28 Admin - 6124 \$ \$ \$ \$ \$ \$ \$ 29 Admin - 6124 \$ \$ \$ \$ \$ \$ \$ 20 Admin - 6124 \$ \$ \$ \$ \$ \$ \$ 20 Admin - 6124 \$ \$ \$ \$ \$ \$ \$ 21 Admin - 6124 \$ \$ \$ \$ \$ \$ \$ 22 Admin - 6124 \$ \$ \$ \$ \$ \$ 23 Admin - 6125 \$ \$ \$ \$ \$ 24 Admin - 6124 \$ \$ \$ \$ \$ \$ 25 Admin - 6124 \$ \$ \$ \$ \$ \$ 26 Admin - 6124 \$ \$ \$ \$ \$ \$ 27 Admin - 6124 \$ \$ \$ \$ \$ \$ 28 Admin - 6124 \$ \$ \$ \$ \$ \$ 29 Admin - 6124 \$ \$ \$ \$ \$ \$ 20 Admin - 6124 \$ \$ \$ \$ \$ \$ 20 Admin - 6124 \$ \$ \$ \$ \$ \$ 20 Admin - 6124 \$ \$ \$ \$ \$ 21 Admin - 6124 \$ \$ \$ \$ \$ 22 Admin - 6124 \$ \$ \$ \$ \$ 23 Admin - 6124 \$ \$ \$ \$ \$ 24 Admin - 6124 \$ \$ \$ \$ \$ 25 Admin -			12.15%	12.28%	%	94
26 OTHER TAX: List Taxee - 7240,0000 \$2.97 16.52 \$ \$ List: Capital Stock Tax: - 7240,0000 \$2.80 \$ \$ \$ 26 List: Capital Stock Tax: - 7240,3000 \$0.15 \$ \$ 27 List: Other Tax: - 7240,9000 \$0.25 \$ \$ \$ 28 List: Capital Stock Tax: - 7240,9000 \$0.02 \$ \$ 29 List: Other Tax: - 7240,9000 \$0.02 \$ \$ 20 List: Other Tax: - 7240,9000 \$0.02 \$ \$ 20 List: Other Tax: - 7240,9000 \$0.02 \$ \$ 21 List: \$ \$ \$ \$ \$ \$ 22 List: \$ \$ \$ \$ \$ \$ 23 List: \$ \$ \$ \$ \$ \$ 24 List: \$ \$ \$ \$ \$ \$ \$ 25 List: Other Tax: - 7240,9000 \$0.02 \$ \$ 26 List: Capital Stock Tax: - 7240,9000 \$0.02 \$ \$ 27 List: \$ \$ \$ \$ \$ \$ \$ 28 List: \$ \$ \$ \$ \$ \$ \$ 29 List: Other Tax: - 7240,9000 \$0.02 \$ \$ 20 List: Other Tax: - 7240,9000 \$0.02 \$ \$ 20 List: Other Tax: - 7240,9000 \$0.02 \$ \$ 21 List: \$ \$ \$ \$ \$ \$ \$ 23 List: \$ \$ \$ \$ \$ \$ \$ 24 List: \$ \$ \$ \$ \$ \$ \$ \$ 25 List: Other Tax: - 7240,9000 \$ 28 List: Capital Stock Tax: - 7240,9000 \$ 29 List: Other Tax: - 7240,9000 \$ 20 List: Other Tax: - 7240,9000 \$ 20 List: Other Tax: - 7240,9000 \$ 20 List: Other Tax: - 7240,9000 \$ 21 List: \$ \$ \$ \$ \$ \$ 22 List: Capital Stock Tax: - 7240,9000 \$ 23 List: Capital Stock Tax: - 7240,9000 \$ 24 Admin-6122 \$0.00 \$ \$ 25 List: Capital Stock Tax: - 7240,9000 \$ 26 List: Capital Stock Tax: - 7240,9000 \$ 27 Admin-6124 \$0.00 \$ \$ 28 List: Capital Stock Tax: - 7240,9000 \$ 29 List: Capital Stock Tax: - 7240,9000 \$ 20 List: Chief Tax: - 7240,9000 \$ 20 List: Chief Tax: - 7240,9000 \$ 21 List: \$ \$ \$ \$ \$ 22 List: Chief Tax: - 7240,9000 \$ 23 Admin-6721 \$0.00 \$ 24 Admin-6724 \$0.00 \$ 25 Admin-6726 \$0.00 \$ 26 Admin-6726 \$0.00 \$ 27 Admin-6727 \$0.00 \$ 28 Admin-6728 \$0.00 \$ 29 Admin-6728 \$0.00 \$ 20 Admin-6729 \$0.00 \$ 20 Admin-6729 \$0.00 \$ 21 Admin-6720 \$0.00 \$ 22 Admin-6720 \$0.00 \$ 23 Admin-6721 \$0.00 \$ 24 Admin-6721 \$0.00 \$ 25 Admin-6722 \$0.00 \$ 26 Admin-6726 \$0.00 \$ 27 Admin-6727 \$0.00 \$ 28 Admin-6728 \$0.00 \$ 29 Admin-6729 \$0.00 \$ 20 Admin-6720 \$0.00 \$ 20 Admin-6720 \$0.00 \$ 20 Admin-6720 \$0.00 \$ 20 Admin-6720 \$0.00 \$ 20 Admin-6720 \$0.00 \$ 20 Admin-6720 \$0.00 \$ 20 Adm			\$7.25	\$47.22	\$	\$
List: Property Tax. 7240.1100 \$2.80 \$ \$ \$	25	STATE AND LOCAL INCOME TAX - 7230,1000	\$1.28	\$	\$	\$
List: Capital Stock Tax - 7240.3000 \$0.15 \$ \$ \$ \$ \$ \$ \$ \$ \$	26	OTHER TAX: List Taxes - 7240,0000	\$2.97	16.52	\$	\$
List: Capital Stock Tax - 7240 3000 \$0.15 \$ \$ \$ \$ \$ \$ \$ \$ \$	27	List: Property Tax - 7240,1100	\$2.80	\$	\$	\$
List: Other Tax - 7240 9000 \$0.02 \$ \$ \$ \$ \$ \$ \$ \$ \$	28		\$0.15	\$	\$	\$
Description	29		\$0.02	\$	\$	\$
List:	30	List:	\$	\$	\$	\$
List:	31	List:	\$	\$	\$	\$
34 ADMIN and OTHER EXPENSE: List Expense \$9.13 \$47.37 \$ \$ Admin - XXXX - (Secondary Inv) \$4.52 \$ \$ Admin - 6112 \$0.04 \$ \$ Admin - 6122 \$0.04 \$ \$ Admin - 6123 \$0.25 \$ \$ Admin - 6124 \$0.97 \$ \$ Admin - 6332 \$0.00 \$ \$ Admin - 6355 \$ \$ Admin - 6355 \$ \$ Admin - 6410 \$0.00 \$ \$ \$ Admin - 6411 \$0.00 \$ Admin - 6411 \$0.00 \$ Admin - 6	32	List:	\$	\$	\$	\$
34 ADMIN and OTHER EXPENSE: List Expense \$9.13 \$47.37 \$ \$ Admin - XXXX - (Secondary Inv) \$4.52 \$ \$ Admin - 6112 \$0.04 \$ \$ Admin - 6122 \$0.04 \$ \$ Admin - 6123 \$0.25 \$ \$ Admin - 6124 \$0.97 \$ \$ Admin - 6332 \$0.00 \$ \$ Admin - 6355 \$ \$ Admin - 6355 \$ \$ Admin - 6410 \$0.00 \$ \$ \$ Admin - 6411 \$0.00 \$ Admin - 6411 \$0.00 \$ Admin - 6	33	MAINTENANCE EXPENSE	\$1.98	\$15.48	\$	\$
Admin - 8115 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	34	ADMIN and OTHER EXPENSE: List Expense	\$9.13	\$47.37	\$	\$
36 Admin - 6115 \$ 0.01 \$ \$ \$ \$ 3 \$ 3 \$ Admin - 6123 \$ 0.04 \$ \$ \$ \$ \$ \$ \$ 3 \$ 3 \$ Admin - 6123 \$ 0.02 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			\$4.52	\$	\$	<u> </u>
38	36		\$0.01	3	\$	
39 Admin - 6124 \$0.97 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	37	Admin - 6122	\$0.04	\$	\$	J
Admin - 6532 \$0.00 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	38	Admin - 6123	\$0.25	\$	\$	\$
41 Admin - 6535 \$ 0.58 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	39	Admin - 6124	\$0.97	3	3	\$
Admin - 8640 \$0.08 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	40	Admin - 6532	\$0.00	\$	\$	5
43 Admin - 6611 \$0.00 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	41	Admin - 6535	\$0.58	\$	\$	\$
Admin - 8612 \$0.00 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	42	Admin - 6540	\$0.08	\$	\$	<u> </u>
Admin - 8612 \$0.00 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	43	Admin - 6611				
45 Admin - 6613 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	44	Admin - 6612	\$0.00	\$	\$	\$
## Admin - 6623						\$
Admin - 6711 \$0.00 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	46				\$	\$
## Admin - 6712					\$	\$
## Admin - 6721	48				\$	\$
\$0.00					\$	\$
\$1 Admin - 6723 \$0.00 \$0.42 \$0						
52 Admin - 6724 \$0.42 \$0.00 \$ 53 Admin - 6725 \$0.00 \$ 54 Admin - 6726 \$0.00 \$ 55 Admin - 6727 \$0.00 \$ 56 Admin - 6728 \$0.00 \$ 57 ANNUAL COST PER UNIT \$69.10 \$387.22 \$ 58 MONTHLY COST PER UNIT \$5.76 \$32.27 \$ 59 MONTHLY RATE PER UNIT \$7.50 N/A\$ 59 UNIT OF MEASUREMENT DS1 Cross-Connect CO Located Equip 61 RATIO: Rate / Direct Cost 1.58 N/A						
\$3 Admin - 6725 \$0.00 \$ \$4 Admin - 6726 \$0.00 \$ \$5 Admin - 6727 \$0.00 \$ \$6 Admin - 6728 \$0.00 \$ \$7 Admin - 6728 \$0.00 \$ \$8 \$0.00 \$ \$8 \$0.00 \$ \$8 \$0.00 \$ \$9 \$0.00 \$ \$0 \$0.00 \$ \$						
\$4 Admin - 6726 \$0.00 \$ \$5 Admin - 6727 \$0.00 \$ \$6 Admin - 6728 \$0.00 \$ \$7 ANNUAL COST PER UNIT \$69.10 \$387.22 \$ \$8 MONTHLY COST PER UNIT \$5.76 \$32.27 \$ \$9 MONTHLY RATE PER UNIT \$7.50 N/A\$ \$9 UNIT OF MEASUREMENT DS1 Cross-Connect CO Localed Equip 61 RATIO: Rate / Direct Cost 1.58 N/A	53	Admin - 6725		4,000,000,000,000,000,000,000,000,000,0		
\$55 Admin - 6727 \$0.00 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$						
\$60.00 \$ \$ \$ \$ \$7 ANNUAL COST PER UNIT \$69.10 \$387.22 \$ \$ \$8 MONTHLY COST PER UNIT \$5.76 \$32.27 \$ \$ \$9 MONTHLY RATE PER UNIT \$7.50 N/A\$ \$ \$0 UNIT OF MEASUREMENT DS1 Local Channel CO Located Equip CO Located Equip						
67 ANNUAL COST PER UNIT \$69.10 \$387.22 \$ 58 MONTHLY COST PER UNIT \$5.76 \$32.27 \$ 59 MONTHLY RATE PER UNIT \$7.50 N/A \$ 60 UNIT OF MEASUREMENT DS1 Local Channel CO Located Equip CO Located Equip 61 RATIO: Rate / Direct Cost 1.58 N/A				s	E	\$
S8 MONTHLY COST PER UNIT \$5.76 \$32.27 \$ \$ \$ \$ \$ \$ \$ \$ \$						Š
59 MONTHLY RATE PER UNIT						Š
60 UNIT OF MEASUREMENT DS1 Cross-Connect CO Located Equip 61 RATIO: Rate / Direct Cost 1.58 N/A						Š
DS1 Cross-Connect CO Located Equip 61 RATIO: Rate / Direct Cost 1.58 N/A						
61 RATIO: Rate / Direct Cost 1.58 N/A					İ	
	61	RATIO: Rate / Direct Cost				
DZ IKA NO: KATE / UNIT COST		RATIO: Rate / Unit Cost	1.30	NA NA		

Notes:

Notes:
(1) Cross-Connection Function includes costs for all cabling and cable support structures between and LEC's main distribution frame (MDF) and the central office terminating equipment dedicated to the interconnector.
(2) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., per fl., per DS1 arrangement, etc.
(3) BellSouth disagrees with the calculation for Row 61. Row 61 is not the Ratio: Rate/Direct Cost because direct cost also includes Row 26 and Row 34, directly assigned property, capital stock and other taxes and directly assigned administrative expenses respectively. Row 62 is the actual Ratio: Rate/Direct Cost

DS 1 Cross-Connection Function

	1 D. 4 Et	5-4- 51	D-4- El	Data Flamont Name #4
	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	CROSS-CONNECT PER DS1	CROSS-CONNECT PER DS1		
	FIRST	ADDITIONAL		
1 TOTAL INVESTMENT: List Plant & Equip.	3	3		5
2 List: Name - Pt. 32 Acct No Dep. Life	\$		<u> </u>	3
3 List: Name - Pt. 32 Acct No Dep. Life	3	•	•	₹
4 List: Name - Pt. 32 Acct No Dep. Life 5 List: Name - Pt. 32 Acct No Dep. Life	*	<u> </u>		<u> </u>
6 List: Name - Pt. 32 Acct No Dep. Life	*	•	•	
7 List: Name - Pt. 32 Acct No Dep. Life	le le	Ž		<u> </u>
8 List: Name - Pt. 32 Acct No Dep. Life	ŧ.		<u> </u>	<u> </u>
9 List; Name - Pt. 32 Acct No Dep. Life	1	3	<u> </u>	<u> </u>
10 List: Name - Pt. 32 Acct No Dep. Life	ž	\$	\$	\$
11 List: Name - Pt. 32 Acct No Dep. Life	Š	\$	\$	\$
12 List: Name - Pt. 32 Acct No Dep. Life	Š	\$	\$	\$
13 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
14 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
15 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
16 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
17 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
18 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
19 List; Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
20 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	<u>\$</u>	\$
21 DEPRECIATION EXPENSE	\$	\$	\$	\$
22 COST OF MONEY (\$ Amount)	\$		\$	\$
23 COST OF MONEY (Percentage)	<u> </u>			9
24 FEDERAL INCOME TAX	\$		\$	5
25 STATE AND LOCAL INCOME TAX	15		\$	3
26 OTHER TAX: List Taxes	5		3	
27 List: Property Tax	13		<u>\$</u>	3
28 List:	3			<u>}</u>
29 List:	3			<u> </u>
30 List: 31 List:	2		\$	\$
32 List:	-	•	}	<u> </u>
33 MAINTENANCE EXPENSE	2	•	<u> </u>	
34 ADMIN and OTHER EXPENSE: List Expense	 		-	
35 LABOR, ACCOUNT 6422	\$127.13	\$10.78		
36 List; Name - Pt. 32 Acct No.	\$127.13	\$10.76		<u> </u>
37 List: Name - Pt. 32 Acct No.	Š			\$
38 List: Name - Pt. 32 Acct No.	i i	8		<u> </u>
39 List; Name - Pt. 32 Acct No.	Š		<u> </u>	\$
40 List; Name - Pt. 32 Acct No.	Š		<u> </u>	\$
41 List: Name - Pt. 32 Acct No.	Š		<u> </u>	\$
42 List: Name - Pt. 32 Acct No.	Š			\$
43 List: Name - Pt. 32 Acct No.	\$	\$	<u> </u>	\$
44 List: Name - Pt. 32 Acct No.	Š	\$	5	\$
45 List: Name - Pt. 32 Acct No.	\$	S	\$	\$
46 List: Name - Pt. 32 Acct No.	\$	\$	\$	\$
47 List: Name - Pt. 32 Acct No.	\$	\$	5	\$
48 List; Name - Pt. 32 Acct No.	\$	\$	\$	\$
49 List: Name - Pt. 32 Acct No.	5	5	\$	\$
50 List: Name - Pt. 32 Acct No.	5	<u> </u>		\$
51 List: Name - Pt. 32 Acct No.	\$		\$	\$
52 List: Name - Pt. 32 Acct No.	\$			\$
53 List; Name - Pt. 32 Acct No.	\$			\$
54 List; Name - Pt. 32 Acct No.	\$	\$		\$
55 List: Name - Pt. 32 Acct No.	\$	\$	\$	\$
56 List: Name - Pt. 32 Acct No.	\$	\$	8	\$
57				
58 NONRECURRING COST PER UNIT	\$127.13	\$10.78		\$
59 NONRECURRING RATE PER UNIT	\$155.00	\$14.00	8	\$
60 UNIT OF MEASUREMENT				
		PER CROSS-CONNECT		
61 RATIO: Rate Per Unit / Direct Cost	1.22	1.30		
62 RATIO: Rate Per Unit / Unit Cost	1.22	1.30		

Notes:
(1) Cross-Connection Function includes costs for all cabling and cable support structures between and LEC's main distribution frame (MDF) and the central office terminating equipment dedicated to the interconnector.
(2) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., per fl per DS1 arrangement, etc.

DS1 Provisioning Function

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	APPLICATION FEE			
1 TOTAL INVESTMENT: List Plant & Equip.	\$	\$	\$	\$
2 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
3 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
4 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
5 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
6 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
7 List; Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
8 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
9 List; Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
10 List; Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
11 List; Name - Pt. 32 Acct No Dep. Life	Š	\$	\$	\$
12 List: Name - Pt. 32 Acct No Dep. Life	Š	\$	Š	\$
13 List: Name - Pt. 32 Acct No Dep. Life	Š	\$	Š	Š
14 List: Name - Pt. 32 Acct No Dep. Life	Š	\$	Š	Š
15 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
16 List: Name - Pt. 32 Acct No Dep. Life	Š	\$	Š	\$
17 List; Name - Pt. 32 Acct No Dep. Life	ž	\$	Š	\$
18 List: Name - Pt. 32 Acct No Dep. Life	Š	\$	Š	\$
19 List: Name - Pt. 32 Acct No Dep. Life			 	<u> </u>
20 List; Name - Pt. 32 Acct No Dep. Life	<u> </u>	<u> </u>	<u> </u>	\$
21 DEPRECIATION EXPENSE	- 		Ě .	
22 COST OF MONEY (\$ Amount)	-			
23 COST OF MONEY (Percentage)	<u> </u>	· ·	4	
24 FEDERAL INCOME TAX	18	~	e	*
25 STATE AND LOCAL INCOME TAX	- E			
26 OTHER TAX: List Taxes				
27 List: Property Tax				
28 List:	· ·			
29 List:				
30 List:				
31 List:				
32 List:	-		<u> </u>	<u> </u>
33 MAINTENANCE EXPENSE			T	\$
34 ADMIN and OTHER EXPENSE: List Expense	<u> </u>			
35 LABOR, ACCOUNT 6422	\$2,446.61	3		\$ \$
	\$∠,446.01			}
36 List: Name - Pt. 32 Acct No.	>			X
37 List; Name - Pt. 32 Acct No.	\$	3	·	\$
38 List: Name - Pt. 32 Acct No.		3	·	\$
39 List: Name - Pt. 32 Acct No.	3	5		\$
40 List: Name - Pt. 32 Acct No.	3	5		<u> </u>
41 List: Name - Pt. 32 Acct No.	5	5		<u> </u>
42 List: Name - Pt. 32 Acct No.	5	5		<u> </u>
43 List: Name - Pt. 32 Acct No.	5	3	5	\$
44 List: Name - Pt. 32 Acct No.	\$	\$		<u> </u>
45 List: Name - Pt. 32 Acct No.	\$	\$		\$
46 List: Name - Pt. 32 Acct No.	\$	\$	3	\$
47 List: Name - Pt. 32 Acct No.	\$	5		\$
48 List: Name - Pt. 32 Acct No.	\$	\$		\$
49 List: Name - Pt. 32 Acct No.	\$	5		\$
50 List: Name - Pt. 32 Acct No.	\$	\$		\$
51		ALL AND ADDRESS OF THE PARTY OF		
52 NONRECURRING COST PER UNIT	\$2,446.61			5
53 NONRECURRING RATE PER UNIT	\$2,848,30			<u> </u>
54 UNIT OF MEASUREMENT				
	PER LOCATION	İ		
55 RATIO: Rate Per Unit / Direct Cost	1,16			
56 RATIO: Rate Per Unit / Unit Cost	1,16			

- Notes:
 (1) Provisioning Function includes all costs associated with service order processing and design engineering for equipment dedicated to the interconnector.
 (2) Row 54: Unit of measurement is the unit on which the rate is being assessed, e.g., per DS1 arrangement, per additional DS1 arrangement, etc.

DS3 Provisioning Function

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #
	APPLICATION FEE			
1 TOTAL INVESTMENT: List Plant & Equip.	&	•	•	\$
2 List: Name - Pt. 32 Acct No Dep. Life	Š	\$		\$
3 List: Name - Pt. 32 Acct No Dep. Life	Š	\$	Š	Š
4 List: Name - Pt. 32 Acct No Dep. Life	Š	\$	\$	\$
5 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
6 List: Name - Pt. 32 Acct No Dep. Life	Š	\$	\$	\$
7 List: Name - Pt. 32 Acct No Dep. Life	Š	\$	\$	\$
8 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
9 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
10 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
11 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
12 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
13 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
14 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
15 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
16 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	5	\$
17 List: Name - Pt. 32 Acct No Dep. Life	5	5	5	<u> </u>
18 List: Name - Pt. 32 Acct No Dep. Life	3	5	5	<u> </u>
19 List: Name - Pt. 32 Acct No Dep. Life	5	5	5	<u> </u>
20 List: Name - Pt. 32 Acct No Dep. Life	5		<u> </u>	\$
21 DEPRECIATION EXPENSE	3			\$
22 COST OF MONEY (\$ Amount)		\$	5	\$
23 COST OF MONEY (Percentage)	%	%	%	
24 FEDERAL INCOME TAX	5		5	5
25 STATE AND LOCAL INCOME TAX	15		3	<u> </u>
26 OTHER TAX: List Taxes	5		3	\$
27 List: Property Tax	3	3	3	\$
28 List:	3		<u> </u>	<u>}</u>
29 List: 30 List:	3	<u> </u>	3	}
30 List:	3		<u>}</u>	
32 List:				
33 MAINTENANCE EXPENSE	i i	The same of the sa		č
34 ADMIN and OTHER EXPENSE: List Expense	ič			<u> </u>
35 LABOR, ACCOUNT 6422	\$2,446.61	<u> </u>		
36 List: Name - Pt. 32 Acct No.	\$	<u> </u>	<u> </u>	<u> </u>
37 List: Name - Pt. 32 Acct No.	\$	S	<u> </u>	\$
38 List: Name - Pt. 32 Acct No.	Š	S CONTROL OF CONTROL O	\$	\$
39 List: Name - Pt. 32 Acct No.	\$	\$	\$	\$
40 List: Name - Pt. 32 Acct No.	\$	\$	\$	\$
List: Name - Pt. 32 Acct No.	\$	\$	Š	\$
42 List: Name - Pt. 32 Acct No.	\$	\$	\$	\$
43 List: Name - Pt. 32 Acct No.	\$	S adjusted Physican and Control for the State of the Stat	\$	\$
List: Name - Pt. 32 Acct No.	\$	\$	\$	\$
I5 List: Name - Pt. 32 Acct No.	\$	\$	Š	\$
l6 List: Name - Pt. 32 Acct No.	\$	\$	\$	\$
17 List: Name - Pt. 32 Acct No.	\$	\$		\$
8 List: Name - Pt. 32 Acct No.	\$	\$		\$
9 List: Name - Pt. 32 Acct No.	\$	\$		\$
List: Name - Pt. 32 Acct No.	\$	\$		\$
1				
2 NONRECURRING COST PER UNIT	\$2,446.61			\$
NONRECURRING RATE PER UNIT	\$2,848.30	\$		\$
UNIT OF MEASUREMENT				
	PER LOCATION			
55 RATIO: Rate Per Unit / Direct Cost	1.16			
6 RATIO: Rate Per Unit / Unit Cost	1.16			

- Notes:
 (1) Provisioning Function includes all costs associated with service order processing and design engineering for equipment dedicated to the interconnector.
 (2) Row 54: Unit of measurement is the unit on which the rate is being assessed, e.g., per DS1 arrangement, per additional DS1 arrangement, etc.

DS3 Cross-Connection Function

Recurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #
	Cross-Cresset per DE3	CO Located Basignment		
1 TOTAL INVESTMENT: List Plant & Equip.	\$2,071.31	\$13,832.07	\$	\$
2 Clereit Benjament - 2292 - Dep. Live - 10.1	\$2,028.33	\$12,949.65		\$
3 Land - 2111 - Day. Life - Not Applicable	\$3.00	\$38.78	5	\$
4 Building - 2121 - Dep. Life - 44.7	\$39.98	\$843.63	5	\$
5 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	5	\$
6 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	<u> </u>	\$
7 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	<u> </u>	\$
8 List; Name - Pt. 32 Acct No Dep. Life	\$	\$	5	5
9 List: Name - Pt. 32 Acct No Dep. Life	5	[5	3	5
0 List: Name - Pt. 32 Acct No Dep. Life	\$	3	5	3
1 List: Name - Pt. 32 Acct No Dep. Life	5	3	<u> </u>	3
2 List: Name - Pt. 32 Acct No Dep. Life	\$	3	3	3
3 List: Name - Pt. 32 Acct No Dep. Life	13	3	}	3
4 List: Name - Pt. 32 Acct No Dep. Life	<u>}</u>	5	}	3
5 List: Name - Pt. 32 Acct No Dep. Life	<u> </u>	3	}	3
6 List: Name - Pt. 32 Acct No Dep. Life 7 List: Name - Pt. 32 Acct No Dep. Life	i i	8		4
7 List: Name - Pt. 32 Acct No Dep. Life 8 List: Name - Pt. 32 Acct No Dep. Life	1	T T	-	ž – – –
9 List: Name - Pt. 32 Acct No Dep. Life	1	le l	č	<u>*</u>
U List: Name - Pt. 32 Acct No Dep. Life	is	i i	<u>š</u>	\$
1 DEPRECIATION EXPENSE	\$228.01	\$1,893.41	<u> </u>	\$
2 COST OF MONEY (\$ Amount)	\$160.91	\$1,079.96		\$
3 COST OF MONEY (Percentage)	12.15%	12.27%	<u> </u>	Y
4 FEDERAL INCOME TAX - 7220.2000	\$60.69	\$477.62	\$	5
S STATE AND LOCAL INCOME TAX - 7230.1000	\$10.67	\$	<u>š</u>	Š
6 OTHER TAX: List Texes - 7240,0000	\$24.86	\$172.89	Š	Š
7 List: Property Tex - 7240.1100	\$23.41		Š	\$
8 List: Capital Stock Tax - 7240.3000	\$1.24		\$	\$
9 List: Other Tax - 7240,9000	\$0.21		\$	Š
O List:	3	Š	Š	\$
1 List:	3	3	\$	\$
2 Liet:	\$	\$	\$	\$
3 MAINTENANCE EXPENSE	\$16.56	\$238.97	\$	\$
4 ADMIN and OTHER EXPENSE: List Expense	\$76.34	\$471.37	\$	\$
5 Admin - XXXX - (Secondary Inv)	\$37.80	\$	\$	\$
6 Admin - 6115	\$0.08	\$	\$	\$
7 Admin - 6122	\$0.31		<u>\$</u>	\$
8 Admin - 6123	\$2.09		\$	\$
9 Admin - 6124	\$8.14		<u>\$</u>	\$
0 Admin - 6532	\$0.00		<u> </u>	5
1 Admin - 6535	\$4.87		<u> </u>	5
2 Admin - 6540	\$0.66		<u> </u>	3
3 Admin - 6611	\$0.00			\$
4 Admin - 6612	\$0.00			\$
5 Admin - 6613	\$0.00			\$
6 Admin - 6623	\$15.41			\$
7 Admin - 6711 8 Admin - 6712	\$0.00			\$
	\$0.00			\$
	\$3.50			<u>\$</u>
0 Admin - 6722 1 Admin - 6723	\$0.00 \$0.00	•	<u> </u>	7
Admin - 6723 2 Admin - 6724	\$3.48			·····
3 Admin - 6725	\$0.00			
Admin - 6726	\$0.00			
5 Admin - 6727	\$0.00			
Admin - 6728	\$0.00			
ANNUAL COST PER UNIT	\$0.00 \$578.04	64 20 / 20 /		<u> </u>
		\$4,334.23		7
B MONTHLY COST PER UNIT	\$48.17 \$56.25	\$361.19 N/A		7
UNIT OF MEASUREMENT		DS3 Local Channel	·	<u> </u>
JOHN OF MEASUREMENT		CO Located Equipment		
1 RATIO: Rate / Direct Cost	US3 Cross-Connect	NA NA		
RATIO: Rate / Unit Cost	1.17	NA NA		

Notes:

(1) Crose-Connection Function includes costs for all cabling and cable support structures between and LEC's main distribution frame (MDF) and the central office terminating equipment dedicated to the interconnector.

(2) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., per ft., per DS3 arrangement, etc.

(3) BellSouth disagrees with the calculation for Row 61. Row 61 is not the Ratio: Rate/Direct Cost because direct cost also includes Row 26 and Row 34, directly assigned property, capital stock and other taxes and directly assigned administrative expenses respectively. Row 62 is the actual Ratio: Rate/Direct Cost

DS 3 Cross-Connection Function

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	CROSS-CONNECT - PER DS3	CROSS-CONNECT - PER DS3		
	FIRST	ADDITIONAL		
1 TOTAL INVESTMENT: List Plant & Equip.	\$	\$	\$	\$
2 List: Name - Pt. 32 Acct No Dep. Life	\$	Š	\$	\$
3 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
4 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
5 List; Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
6 List; Name - Pt. 32 Acct No Dep. Life	\$	<u>\$</u>	5	\$
7 List: Name - Pt. 32 Acct No Dep. Life	\$	5	3	\$
8 List: Name - Pt. 32 Acct No Dep. Life	<u> </u>	3	}	<u>}</u>
9 List: Name - Pt. 32 Acct No Dep. Life 10 List: Name - Pt. 32 Acct No Dep. Life	1	3	*	3
11 List; Name - Pt. 32 Acct No Dep. Life	le -		Č	.
12 List: Name - Pt. 32 Acct No Dep. Life	<u> </u>	Š	\$	2
13 List; Name - Pt. 32 Acct No Dep. Life	Š	S	Š	\$
14 List; Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
15 List: Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
16 List; Name - Pt. 32 Acct No Dep. Life	\$	\$	\$	\$
17 List; Name - Pt. 32 Acct No Dep. Life	\$	\$	<u> </u>	\$
18 List: Name - Pt. 32 Acct No Dep. Life	5	5	5	5
19 List: Name - Pt. 32 Acct No Dep. Life	15	3	<u> </u>	5
20 List: Name - Pt. 32 Acct No Dep. Life	2		<u> </u>	}
21 DEPRECIATION EXPENSE	<u> </u>			}
22 COST OF MONEY (\$ Amount) 23 COST OF MONEY (Percentage)	<u> </u>	3	3)
24 FEDERAL INCOME TAX	3		\$	<u> </u>
25 STATE AND LOCAL INCOME TAX	Š		\$	Š
26 OTHER TAX: List Taxes	\$	\$	\$	\$
27 List: Property Tax	\$	\$	\$	\$ "
28 List:	\$	\$	\$	\$
29 List:	\$	\$	\$	\$
30 List:	5	\$	\$	\$
31 List:	\$	\$	\$	\$
32 List:	\$	\$	<u> </u>	\$
33 MAINTENANCE EXPENSE	<u> </u>	<u> </u>		\$
34 ADMIN and OTHER EXPENSE: List Expense		\$ 610.45		
35 LABOR, ACCOUNT 6422 36 List: Name - Pt. 32 Acct No.	\$129.62	\$10.15		
37 List; Name - Pt. 32 Acct No.	i i	Marie Control of Contr		-
38 List: Name - Pt. 32 Acct No.	\$			<u> </u>
39 List; Name - Pt. 32 Acct No.	\$			
40 List: Name - Pt. 32 Acct No.	3	Section of the sectio		\$
41 List: Name - Pt. 32 Acct No.	\$	\$	S	\$
42 List: Name - Pt. 32 Acct No.	\$	\$		\$
43 List: Name - Pt. 32 Acct No.	\$	\$		
44 List: Name - Pt. 32 Acct No.	\$			
45 List: Name - Pt. 32 Acct No.	\$	\$		\$
46 List: Name - Pt. 32 Acct No.	5	3		\$
47 List: Name - Pt. 32 Acct No.	5	\$		
48 List: Name - Pt. 32 Acct No.	3	3		
49 List: Name - Pt. 32 Acct No. 50 List: Name - Pt. 32 Acct No.	3			
200 11001101	7			
51 List: Name - Pt. 32 Acct No. 52 List: Name - Pt. 32 Acct No.	8	•		
53 List: Name - Pt. 32 Acct No.	1	**************************************		
54 List: Name - Pt. 32 Acct No.	Š	\$		
55 List: Name - Pt. 32 Acct No.	Š	S		
56 List: Name - Pt. 32 Acct No.	Š			
57				
58 NONRECURRING COST PER UNIT	\$129.62	\$10.15		
59 NONRECURRING RATE PER UNIT	\$151.90	\$11.83		
60 UNIT OF MEASUREMENT				
		PER CROSS-CONNECT		
61 RATIO: Rate Per Unit / Direct Cost	1.17	1.17		
62 RATIO: Rate Per Unit / Unit Cost	1.17	1.17		

Notes:

(1) Cross-Connection Function includes costs for all cabling and cable support structures between and LEC's main distribution frame (MDF) and the central office terminating equipment dedicated to the interconnector.

(2) Row 54: Unit of measurement is the unit on which the rate is being assessed, e.g., per ft., per DS3 arrangement, etc.